

# FORM QRO—D2.4

## Guide to completing a notice for reassessment—home, first home, first home (new home) or first home vacant land concessions

Version 11—Effective 1 May 2025



*Duties Act 2001* sections 155 and 246AK

### Keep this guide for future reference.

Keep this guide for future reference. It contains important information about your notice of reassessment and what you can expect. Meaning of terms used in this form are on page 2 of this guide.

### When to complete this form

Complete this form within 28 days if you received the benefit of a home, first home, first home (new home) or first home vacant land concession and any of the following apply.

Home, first home or first home (new home) concession	First home vacant land concession
<ul style="list-style-type: none"><li>You did not occupy the residence as your home within 1 year of the transfer date.</li><li>Before occupying the residence as your home, you:<ul style="list-style-type: none"><li>– sold or transferred all or part of the property</li><li>– leased or otherwise granted exclusive possession of all or part of the property (including a room).</li></ul></li><li>Within 1 year of occupying the residence, you:<ul style="list-style-type: none"><li>– sold or transferred all or part of the property</li><li>– leased or otherwise granted exclusive possession of all of the property</li><li>– leased or otherwise granted exclusive possession of part of the property (including a room), if the arrangement started before 10 September 2024.</li></ul></li><li>There was an existing tenant who:<ul style="list-style-type: none"><li>– extended or renewed their lease</li><li>– did not vacate after the end of their current term (e.g. stayed on under a week-to-week lease)</li><li>– did not vacate the property within 6 months of the transfer date.</li></ul></li><li>The former owner did not vacate the property within 6 months of the transfer date.</li><li>You demolished or removed the existing residence without living there first.</li><li>You acquired leasehold property and surrendered the lease before or within 1 year of occupation.</li><li>You were never eligible to claim the concession.</li><li>You otherwise did not meet a concession requirement in a manner not listed above.</li><li>You are a specified foreign retiree and leased or otherwise granted exclusive possession of part of the property (including a room) after moving in, and the lease arrangement started before 10 September 2024 or from 6 December 2024.</li></ul>	<ul style="list-style-type: none"><li>You did not finish building your residence within 2 years of the transfer date</li><li>You did not occupy the residence as your home within 2 years of the transfer date of the vacant land</li><li>Before occupying the residence as your home, you:<ul style="list-style-type: none"><li>– sold or transferred all or part of the property</li><li>– leased or otherwise granted exclusive possession of all or part of the property (including a room)</li></ul></li><li>Within 1 year of occupying the residence, you:<ul style="list-style-type: none"><li>– sold or transferred all or part of the property</li><li>– leased or otherwise granted exclusive possession of all of the property</li><li>– leased or otherwise granted exclusive possession of part of the property (including a room), if the arrangement started before 10 September 2024</li></ul></li><li>After building the residence, there was a change to the portion of land used for residential purposes (for eligible dutiable transactions entered into 1 May 2025)</li><li>You acquired leasehold property and surrendered the lease before or within 1 year of occupation.</li><li>You were never eligible to claim the concession (e.g. claimed a first home vacant land concession, but there was a shed or other structure on the land).</li><li>You otherwise did not meet a concession requirement in a manner not listed above.</li><li>You are a specified foreign retiree, and received the Additional Foreign Acquirer Duty exemption, and after moving in, you leased or otherwise granted exclusive possession of part of the property (including a room) and the lease arrangement started before 10 September 2024 or from 6 December 2024.</li></ul>

## Special circumstances

If you believe you have special circumstances, such as the residence being damaged by a natural disaster or the death or incapacity of the owner, provide a written explanation in Part F of the form. In some cases, you may not have to repay the concession.

## When not to complete this form

You do not need to complete this form if you received the benefit of a concession and any of the following apply:

- You transferred part of the land to your spouse and the transfer was exempt from duty under s.151 of the *Duties Act 2001*.
- You entered into a retirement village leasing arrangement for a residence you acquired.
- You leased or granted exclusive possession of part of the property and the arrangement started on or after 10 September 2024.
- You are a specified foreign retiree, and received the additional foreign acquirer duty (AFAD) exemption, and after moving in, you leased or otherwise granted exclusive possession of part of the property (including a room) and the lease arrangement started between 10 September 2024 and 5 December 2024 (dates inclusive).

## Other parties to the transaction

If you claimed a concession with another person, include their details at Part B.

- Complete one form if your circumstances are the same.
- Complete separate forms if your circumstances differ (e.g. different occupation dates).

We will issue one reassessment notice only.

## Lodgement options

You can complete and lodge this form online, or by email or post.

- Online: [www.qld.gov.au/reassess-my-home](http://www.qld.gov.au/reassess-my-home)
- Email: [dg.compliance@treasury.qld.gov.au](mailto:dg.compliance@treasury.qld.gov.au)
- Post: Commissioner of State Revenue, GPO Box 2593, Brisbane Qld 4001

## Duty, interest and penalties

Your transaction may be reassessed, requiring you to pay back all or part of the concession. Unpaid tax interest and penalty tax may also apply.

If you received a foreign retiree exemption from AFAD, you may also have to pay back all or part of the exemption.

Failing to give notice that you are no longer able to meet the requirements for the concession is an offence. Penalties may apply.

## Meaning of terms

### Exclusive possession

Exclusive possession generally means the right to exclude all others, including the owner, from all or part of the property.

Whether exclusive possession has been granted depends on:

- terms of the agreement, if it is in writing
- particular facts and circumstances of the arrangement, if there is no written agreement.

### Home

A residence is your home if you occupy it as your principal place of residence (i.e. you live in it with your belongings on a daily basis).

### Occupation date

This is the date the person, as owner of the residence, starts occupying it as their principal place of residence.

### Property

Property is land, including any residence that is, or will be, constructed on the land.

## Residence

A residence is a building, or part of a building, that is all the following:

- fixed to land
- designed, or approved by a local government, for human habitation by a single family unit
- used for residential purposes.

## Specified foreign retiree

A specified foreign retiree is an individual who:

- holds a retirement visa (subclass 405 or 410)  
or
- applied for a parent visa (subclass 103) or contributory parent visa (subclass 143) on or after 8 May 2018 and the application is pending, and the last substantive visa held before applying is a retirement visa (subclass 405 or 410).

## Transfer date

The transfer date is the date you were entitled to possession. This is usually the date of settlement or the date the land is vested in your name.

## More information

For more information, visit [qro.qld.gov.au](http://qro.qld.gov.au).

- Read the public rulings on
  - concessions for homes and first homes (DA085.1)
  - concessions for homes and AFAD exemption for specified foreign retirees—disposal and partial renting between 10 September and 5 December 2024 (DA000.18)
  - reassessment of transfer duty home concessions where not all taxpayers comply with the conditions (DA000.11)
  - remission of unpaid tax interest (TAA060.1)
  - penalty tax in relation to reassessments of home concessions (TAA060.3).
- Learn about concessions for homes and other transfer duty matters.

Queensland Revenue Office is collecting the information on this form on behalf of the Commissioner of State Revenue for the purposes of administering state revenue. This is authorised by the *Duties Act 2001*, the *Land Tax Act 2010* and the *Taxation Administration Act 2001*. Your personal information may be disclosed without your consent in circumstances outlined in the Taxation Administration Act or as otherwise authorised by law. It is Queensland Revenue Office's usual practice to disclose personal information collected on this form to the Australian Taxation Office and other Australian state and territory revenue offices in accordance with the Taxation Administration Act.

Commissioner of State Revenue  
GPO Box 2593  
Brisbane Qld 4001  
Email: [dg.compliance@treasury.qld.gov.au](mailto:dg.compliance@treasury.qld.gov.au)  
Ph: 1300 300 734

Visit [qro.qld.gov.au](http://qro.qld.gov.au) for information about duties and other state taxes.

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## Notice for reassessment—home, first home, first home (new home) or first home vacant land concessions

Version 11—Effective 1 May 2025



Duties Act 2001 sections 155 and 246AK

### About this form

Complete this form if you received the benefit of the home, first home, first home (new home) or first home vacant land concession, or additional foreign acquirer duty (AFAD) exemption, and were unable to satisfy the conditions.

This form can be lodged online at [www.qld.gov.au/reassess-my-home](http://www.qld.gov.au/reassess-my-home). Read the 'Guide to completing a notice for reassessment—home, first home, first home (new home) or first home vacant home concessions' before you begin.

### Part A—Your details

First name

Middle name

Surname

Date of birth

D	D	M	M	Y	Y	Y	Y
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Current postal address

Suburb

State

Postcode

Phone number

Email address

### Part B—Other party to the transaction

If you claimed a concession or AFAD exemption with another person and your circumstances are the same, enter the other person's details below. Otherwise, you need to lodge separate forms.

First name

Middle name

Surname

Date of birth

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

Phone number

Email address

## Part C—Property details

Address of property

Suburb

State

QLD

Postcode

Real property description (as per council rates notice)

Lot number

Plan type (e.g. RP, SP)

Plan number

When was the transfer date?

(This is the usually the settlement date.)

D	D	M	M	Y	Y	Y	Y
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## Part D—Concession type and AFAD exemption claimed

Which concession or exemption did you and any person listed in Part B claim?

- ☐ First home concession    ☐ First home (new home) concession    ☐ Home concession
- ☐ Both the home and first home concessions    ☐ Both the home and first home (new home) concessions
- ☐ First home vacant land concession    ☐ Specified foreign retiree AFAD exemption

## Part E—Your circumstances

Select **one** of the following that best matches your situation. Provide dates where applicable.

- ☐ The former owner did not vacate the property within 6 months of the transfer date.
- ☐ An existing tenant:
- ☐ extended or renewed their lease.
  - ☐ did not vacate after the end of the current term.
  - ☐ did not vacate the property within 6 months of the transfer date.
- ☐ You did not finish building a residence within 2 years of the transfer date.
- ☐ Before moving in, you:
- ☐ sold or transferred all or part of the property.
  - ☐ leased or granted exclusive possession of all or part of the property.
- ☐ You occupied the residence as your home from 

D	D	M	M	Y	Y	Y	Y
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, but within 1 year of occupation you:
- ☐ sold or transferred all or part of the property on 

D	D	M	M	Y	Y	Y	Y
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  - ☐ leased or granted exclusive possession of part of the property from 

D	D	M	M	Y	Y	Y	Y
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 (before 10 September 2024; or for specified foreign retirees before 10 September 2024 and after 6 December 2024)
  - ☐ leased or granted exclusive possession of the whole property from 

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

.
- ☐ You did not occupy the residence as your home within:
- ☐ 1 year of the transfer date (for home, first home and first home (new home) concessions).
  - ☐ 2 years of the transfer date (for first home vacant land concessions).
- ☐ You demolished or removed the existing residence without living there.
- ☐ After building the residence, there was a change to the portion of land used for residential purposes (for transactions entered into from 1 May 2025).
- ☐ You were never eligible to claim the concession.

Complete **Part F** if your situation is not reflected in the above list.

## Part F—Special circumstances

Explain your circumstances if they are not covered in Part E, or you wish to tell us why you could not meet the concession or exemption requirements.

## Part G—Verification

This form can be signed by the person(s) who claimed the concession or exemption, or their agent.

I/We verify that the information supplied in this form is true and correct.

Signature	<input type="text"/>
Name	<input type="text"/>
Date	<input type="text"/>
Signature	<input type="text"/>
Name	<input type="text"/>
Date	<input type="text"/>

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Visit [qro.qld.gov.au](http://qro.qld.gov.au) for information about duties and other state taxes.